

Exhibit A

Dear Judge Stein,

My name is Daniel Tümpel and together with my wife Dr. Loretta Würtenberger, I am the owner and founder of Fine Art Partners ('FAP') in Germany. As you might know, we are one of the major victims of Inigo Philbrick's fraud.

Inigo Philbrick has now pleaded guilty. Consequently, there will be no jury trial and we will not be heard in court. Therefore, I highly appreciate the chance to be heard by the court through this letter.

I would very much like you to give you an impression what Philbrick's dealings have meant for us personally. Philbrick's criminal activities have led to an immense financial loss for us and I can assure you that they turned the last two and a half years into the most horrendous and difficult years of our lives.

I have read the testimonials that his friends and family have sent to the court. I could not agree less with the characterization of Mr. Philbrick. I would also like to remind you, that apart from his mentee, Mr. Gros and the artistic duo 'Gilbert & George' no other person from the art world has come forward to say anything positive about Philbrick. The reason for this is very simple: He betrayed everyone he had ever worked with. Inigo Philbrick is a stone-cold criminal, who was driven by greed and the wish to finance his lavish lifestyle.

We were introduced to Philbrick in 2013 through a former White Cube Gallery colleague and later employee of his, Robert Newland. Our first meeting took place in New York and several meetings in Berlin and London followed until we did our first transaction in 2014. After these lengthy talks and after doing our first deal together, we had the feeling that transactions with Philbrick could work well and that he could become a trustworthy partner.

Through bank statements about Philbrick's accounts we managed to obtain meanwhile, we could see that all his friendliness and diligence was part of his deceitful behavior. Our initial transaction was a work by the artist Danh Vo. Philbrick made us believe he had sold the work before we had even sent our share in the purchase price to him. As we could later see from the bank statements, that sale never took place and he paid our alleged profit share out of other funds to make us believe that he was a talented and successful art dealer. This was his investment in this relationship with us. Unfortunately, we took the bait and believed him. In the years between 2014 and 2019 we did about 20 transactions with him and significantly increased our invested capital with Philbrick. When the fraud became evident in the autumn of 2019 we had roughly 17,8 million USD invested with his firm.

I assume you are aware of how Philbrick's fraud scheme started collapsing in August/September 2019. Philbrick had made us believe that the art work 'Untitled/Picasso, 2012' by Rudolf Stingel, was consigned to the auction house Christie's on our behalf and that Christie's had provided Philbrick as our agent with an auction guarantee with a minimum sales price. After that very art work was sold in the auction for less than the purported guarantee, and the funds out of the guarantee did not arrive we began our own investigation. Through a direct contact at Christie's, we subsequently found out that Philbrick was not the consignor of the work and that there was no guarantee. Christie's guarantee contract which Philbrick had sent to us was entirely forged by Philbrick including the signature of the Christie's employee.

In October 2019 Philbrick stopped all communication with us and went into hiding. In March 2020 we contacted the FBI and shared all available information with them. Eventually Philbrick was arrested by the FBI in Vanuatu.

It was well into the year 2020 that we managed to comprehend the magnitude of Philbrick's fraud – both in terms of volume and the number of victims. Through contacts with several of these victims, court documents and some bank statements we had obtained from one of his banks, we could

identify a very clear pattern in his actions. Not only did he sell several of our artworks - including the work mentioned above we believed to have consigned to Christie's - to multiple investors and collected payments from each one of them. He would then go on and use these very same art works as collateral for loans, while making each investor believe that the investor was the full owner of the artwork and that Philbrick was still in the process of actively selling the work on his behalf. This pattern attributable to nearly each of his dealings means that he had a clear plan how to defraud his investors from the beginning.

Through some of the bank statements we succeeded to obtain, we managed to go through several of our transaction from the very beginning of our cooperation. In addition to the patterns described before, we noticed that Philbrick would represent an inflated purchase price to us, resulting in a higher payment for our share and resulting that his purported share in fact was much less or even nothing. With our documentation we can prove, that he made substantial profits which he withheld from our company.

After his guilty plea Philbrick made a statement through his lawyer saying:

“While his actions were dishonest and criminal in nature, he’s part of an industry sick from top to bottom where this sort of behavior is sadly commonplace. That being said, he apologizes to his victims and will do all that he can to make them whole.”

I would like to put matters into perspective and comment on these two sentences:

First of all the art world is not sick from top to bottom and his Philbrick's behavior is surely not commonplace. I have been working in the art world for more than 15 years now and I have never encountered anything like this. The art world very much a place where people trust each other and where people share a passion for the art. Every once in a while, there is someone who could misuse that trust that is typical for the art markets and in the majority of the cases the motivation is simply greed – just as Philbrick confessed.

I am convinced that every person has at a certain stage in his life an option to go rogue or stay on the right path. Philbrick had that option, too, and decided to cross the bridge and become a criminal. I believe someone like Philbrick would also have acted that way if he had worked in banking, in the car industry or any other industry. Philbrick knew exactly what he was doing and for a long time he thought he would be able to get away with his crimes. Why would he flee to Vanuatu but for the reason that there would be no extradition treaty with the US?

In the letters his friends and family sent to the court, he is characterized as a generous and helpful man. I remember that one time he came to our house in Berlin. I later found the payments for that trip in his bank accounts. He had flown in by private plane and then used a limousine to come and see us. After seeing some of his bank slips, I realized that he had used money we had transferred to him in the course of a deal for that very trip. I have also seen the regular payments he made to his mother from his corporate bank account right after he had received money from us and other investor's. His mother seems to be his piggy bank for embezzled monies. And didn't this plan work? Has anybody seized the real estate Philbrick indirectly purchased for her, using embezzled money? Who is going to inherit this real estate?

I find it an insult to the victims when his mother and other friends point out his generosity. This is not a Robin Hood story, this is real money he stole. Money my wife and I had worked hard for during our work life and which Philbrick embezzled to finance the luxurious lifestyle, the private planes, the gambling and the heavy spending on wine, drugs and restaurants. As said, you can find proof for all this in his bank statements and credit card slips.

Philbrick was charming and a good communicator. We would meet about every six weeks either in London or in Berlin and we would at least speak on a bi-weekly basis on the phone. He would send

us updates on our transactions by email and WhatsApp messages and he would inform us about possible new deals.

But he only pretended to be charming, while in reality he was only a sleek liar, trying to get closer to his victims. In December 2018 during the Art Basel Miami, he invited my wife and children to his gallery in Miami to see the 'Mirror Room' by Yoyai Kusama. We had spent 2.310.000 USD on this art work and were hoping to sell it through him. In or around November 2019 we found out that Philbrick sold the work in 2018 without informing us while making us believe for the next ten months that he was negotiation a possible sale to a Miami museum. During these months was constantly sending us updates about these alleged negotiations.

One of the contractual obligations of Philbrick was to keep us informed us about the location of our art works. When in fall of 2019 we started having doubts about the whereabouts of certain works, he had assured us that the painting 'Untitled, 2010' by Christopher Wool would be in his Miami gallery and that he had a client coming to see the work. As a proof he sent us a picture of himself with a newspaper from that very day in his hand, sitting in front of this painting in his gallery. This was one of the most valuable paintings we owned, and we had paid Philbrick 4.830.000 USD for this painting. We later found out that the painting was photoshopped into the picture and that the painting was no longer in Philbrick's possession. He had collateralized it for a loan from Athena Finance, who had stored the painting in their warehouse. Before this, Philbrick had also given us at least monthly updates on the alleged marketing progress of this painting.

In the second part of his statement, he then has his lawyer apologizes to his victims and commits to make them whole again. There are two things I would like to say to this: Philbrick was arrested in 2020. That means he has spent nearly two years in prison, now. I have not heard from Philbrick since that moment. Should he truly be sorry for what he has done and the damage he caused, I would have expected him to send a letter to my wife and me apologizing for what he has done. To my knowledge not a single victim received such an apology. I deeply doubt that he has any real regrets about what he has done to his business partners.

I would also like to add, that our financial damage of well over 22 million USD was also increased by the substantial costs for lawyers (which we expect to exceed 1 million USD once all the proceedings have closed) we had to pay trying to help recover our artworks. The recovery for all of Philbrick's victims would have been much easier and surely significantly less expensive if Philbrick would have told his investors what exactly he had done. It would have been very easy for Philbrick to bring transparency into this.

But so far, he has not even come forward in helping us solve the question of two art works FAP had thought to have acquired through him:

- Yayoi Kusama, Chandelier of Grief, 2018, FAP's payment: 1.820.000 USD,
- Christopher Wool, Untitled, 1989, FAP's payment: 700.000 USD.

On the work 'Chandelier of Grief' by Yayoi Kusama, Philbrick also lied about the location of the work. Philbrick made us believe that the work was in storage in NY. When in fall 2019 we demanded the work to be sent to a storage of our choice, he copied us on an email to the storage company asking them to release the work to us. When the work did not arrive with us, we approached the storage company only to learn that the work had never been at that storage company.

Just before Philbrick went into hiding, he had told us for several weeks, that our work 'Untitled, 1989' by Christopher Wool Philbrick was sold. He claimed that the seller had difficulties sending the money to us. When he disappeared, we also lost our hope to recover this money We have shared his messages on this work to us with the FBI, as well.

Both works location is unknown to us, but presumably not to Philbrick. Does he have arrangements with the present owner, or has he hidden them somewhere? We are not even sure if Philbrick ever

acquired these artworks. Since we did not manage to learn anything about the whereabouts of these two works, Philbrick might have simply pocketed the money after we sent it to him. I would be very happy if I could get clearance on this question either from Philbrick or the court or the prosecution.

To me it seems that he is enjoying that his victims are fighting against each other and are spending millions of US-Dollars to sort out the chaos he created. To me this is a proof of his absolute disrespect of the honest people working and making a living in the art markets.

Since Philbrick has not had the decency to apologize or come forward with explanations on this, I am still fully convinced that Philbrick is a criminal, who was only interested in satisfying his personal needs and greed. I also believe that Philbrick tried to hide as much money from his crimes as possible in order to have funds of which he could live off, once he had to go into hiding. I would be very happy if I could learn that he cooperated with the US authorities in order to help them locate any of the assets Philbrick embezzled. So at least some of the financial damage caused by his crimes can be made up for. But I doubt that this is the cases. I strongly believe that he is still hiding assets and tries to benefit from the fact that presumably not all of his frauds were subject to this case. Unfortunately, we did not have access to all his bank statements to go through every transaction we had ever done with him.

As last point I would want to stress this: Philbrick very much knew what he did to my family and to me. He had been to our family house many times and he even knew our four children by name – and yet he did not care. He knew how enormous the financial damage would be for us – and yet he did not care. All his friendliness and care about our family was a show he put up in order to get into a position to steal even more from us.

I believe the pain and the emotional damage he has inflicted upon his victims can hardly be quantified and even less so compensated by a verdict - and since this document is likely to become a public document, I have reservations going into great details here what this has meant for my wife, my children and me personally. I would just like to let you know that I am still suffering from the consequences of Philbrick's actions every day. This episode was the worst nightmare of my life and I am glad I survived it.

My sincere hope is that Philbrick will get an appropriate sentence for his crimes.

Thank you for letting me share this with you.

Yours sincerely,

Daniel Tümpel

Schwante, March 30, 2022